

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
Hourly Services						
Tax Advisory Services						
1/6/2025	Sean Kelly	Partner	0125H0001: Review updated agreement	\$1,330	0.50	\$665.00
1/7/2025	Sean Kelly	Partner	0125H0002: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale status and next steps on tax considerations and purchase price allocation analysis by S. Kelly (PwC), L. Shoemaker (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,330	0.60	\$798.00
1/7/2025	Lesha Shoemaker	Partner	0125H0003: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale status and next steps on tax considerations and purchase price allocation analysis by S. Kelly (PwC), L. Shoemaker (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,265	0.60	\$759.00
1/7/2025	Elyse Acosta	Senior Manager	0125H0004: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale status and next steps on tax considerations and purchase price allocation analysis by S. Kelly (PwC), L. Shoemaker (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,141	0.60	\$684.60
1/7/2025	Elyse Acosta	Senior Manager	0125H0005: Reviewing updated purchase agreement	\$1,141	2.30	\$2,624.30
1/7/2025	Brian Trueman	Director	0125H0006: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale status and next steps on tax considerations and purchase price allocation analysis by S. Kelly (PwC), L. Shoemaker (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,006	0.60	\$603.60
1/14/2025	Craig Keller	Partner	0125H0007: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC)	\$1,265	0.70	\$885.50
1/14/2025	Lesha Shoemaker	Partner	0125H0008: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC)	\$1,265	0.70	\$885.50
1/14/2025	Elyse Acosta	Senior Manager	0125H0009: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC)	\$1,141	0.70	\$798.70
1/14/2025	Brian Trueman	Director	0125H0010: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC)	\$1,006	0.70	\$704.20
1/15/2025	Will Gaziano	Senior Associate	0125H0011: Updating request list for new buyer	\$952	0.50	\$476.00
1/15/2025	Evan Hannan	Experienced Associate	0125H0012: IRL, Tax Docs, Correspondence with team	\$743	0.40	\$297.20
1/21/2025	Sean Kelly	Partner	0125H0013: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC), L. Shoemaker (PwC)	\$1,330	0.50	\$665.00
1/21/2025	Bob Ritter	Partner	0125H0014: Review tax transfer pricing documentation	\$1,265	1.00	\$1,265.00
1/21/2025	Craig Keller	Partner	0125H0015: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC), L. Shoemaker (PwC)	\$1,265	0.50	\$632.50
1/21/2025	Lesha Shoemaker	Partner	0125H0016: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC), L. Shoemaker (PwC)	\$1,265	0.50	\$632.50
1/21/2025	Lesha Shoemaker	Partner	0125H0017: Discussion with B. Trueman (PwC) on state considerations.	\$1,265	0.90	\$1,138.50
1/21/2025	Elyse Acosta	Senior Manager	0125H0018: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC), L. Shoemaker (PwC)	\$1,141	0.50	\$570.50

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1/21/2025	Brian Trueman	Director	0125H0019: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC), L. Shoemaker (PwC)	\$1,006	0.50	\$503.00
1/21/2025	Brian Trueman	Director	0125H0020: Discussion with Lesa Shoemaker (PwC) on State considerations.	\$1,006	0.90	\$905.40
1/23/2025	Evan Hannan	Experienced Associate	0125H0021: Assist with preparation of PwC fee applications	\$743	1.30	\$965.90
1/26/2025	Craig Keller	Partner	0125H0022: Assist with preparation and review of PwC fee application for December 2024	\$1,265	0.50	\$632.50
1/28/2025	Craig Keller	Partner	0125H0023: Assist with preparation and review of PwC fee application for December 2024 and interim application	\$1,265	1.00	\$1,265.00
1/28/2025	Elyse Acosta	Senior Manager	0125H0024: Assist with preparation of PwC's December 2024 fee application	\$1,141	1.00	\$1,141.00
1/29/2025	Sean Kelly	Partner	0125H0025: Review updated file provided by Steve Hutkai (Big Lots)	\$1,330	0.30	\$399.00
1/29/2025	Elyse Acosta	Senior Manager	0125H0026: Review sale update documents	\$1,141	0.80	\$912.80
1/30/2025	Sean Kelly	Partner	0125H0027: Review facts of deal for cancellation of indebtedness income (CODI) implications	\$1,330	0.50	\$665.00
1/31/2025	Elyse Acosta	Senior Manager	0125H0028: Emails related to purchase price allocation analysis	\$1,141	0.50	\$570.50
2/3/2025	Sean Kelly	Partner	0225H0029: Prepare for call regarding winddown, cancellation of indebtedness income (CODI)	\$1,330	0.30	\$399.00
2/3/2025	Will Gaziano	Senior Associate	0225H0030: Summarizing facts of transaction in order to determine if CODI would be recognized in current tax year	\$952	0.70	\$666.40
2/4/2025	Sean Kelly	Partner	0225H0031: Call with S. Hutkai, B. Slayman, M. Burris and B. Green (Big Lots) to Big Lots calculation of gain/loss on sale and related next steps to tax analysis. by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC), S. Kelly (PwC)	\$1,330	0.50	\$665.00
2/4/2025	Craig Keller	Partner	0225H0032: Call with S. Hutkai, B. Slayman, M. Burris and B. Green (Big Lots) to Big Lots calculation of gain/loss on sale and related next steps to tax analysis. by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC), S. Kelly (PwC)	\$1,265	0.50	\$632.50
2/4/2025	Lesa Shoemaker	Partner	0225H0033: Call with S. Hutkai, B. Slayman, M. Burris and B. Green (Big Lots) to Big Lots calculation of gain/loss on sale and related next steps to tax analysis. by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC), S. Kelly (PwC)	\$1,265	0.50	\$632.50
2/4/2025	Elyse Acosta	Senior Manager	0225H0034: Call with S. Hutkai, B. Slayman, M. Burris and B. Green (Big Lots) to Big Lots calculation of gain/loss on sale and related next steps to tax analysis with C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC), S. Kelly (PwC)	\$1,141	0.50	\$570.50
2/4/2025	Brian Trueman	Director	0225H0035: Call with S. Hutkai, B. Slayman, M. Burris and B. Green (Big Lots) to Big Lots calculation of gain/loss on sale and related next steps to tax analysis. by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), E. Acosta (PwC), S. Kelly (PwC)	\$1,006	0.50	\$503.00
2/6/2025	Sean Kelly	Partner	0225H0036: Call to discuss purchase price allocation with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$1,330	0.50	\$665.00
2/6/2025	Sean Kelly	Partner	0225H0037: CODI event - review new docs.	\$1,330	0.10	\$133.00
2/6/2025	Elyse Acosta	Senior Manager	0225H0038: Call to discuss purchase price allocation with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$1,141	0.50	\$570.50
2/6/2025	Will Gaziano	Senior Associate	0225H0039: Call to discuss purchase price allocation with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$952	0.50	\$476.00
2/7/2025	Will Gaziano	Senior Associate	0225H0040: Research related to cancellation of indebtedness income (CODI)	\$952	2.40	\$2,284.80
2/10/2025	Sean Kelly	Partner	0225H0041: Prepare for call regarding cancellation of indebtedness income (CODI) timing	\$1,330	0.30	\$399.00
2/11/2025	Sean Kelly	Partner	0225H0042: Update call with S. Hutkai (Big Lots) regarding purchase price allocation and CODI with S. Kelly (PwC), E. Acosta (PwC)	\$1,330	0.80	\$1,064.00
2/11/2025	Elyse Acosta	Senior Manager	0225H0043: Update call with S. Hutkai (Big Lots) regarding purchase price allocation and CODI with S. Kelly (PwC), E. Acosta (PwC)	\$1,141	0.80	\$912.80

Date	Name	Position	Description	Rate	Hours	Total Compensation
2/11/2025	Elyse Acosta	Senior Manager	0225H0044: CODI analysis and review of bankruptcy documents	\$1,141	0.80	\$912.80
2/19/2025	Sean Kelly	Partner	0225H0045: Call with S. Hutkai (Big Lots) on FY25 impact considerations.	\$1,330	0.50	\$665.00
2/24/2025	Elyse Acosta	Senior Manager	0225H0046: Assist with preparation of PwC fee applications	\$1,141	1.50	\$1,711.50
2/25/2025	Sean Kelly	Partner	0225H0047: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,330	0.70	\$931.00
2/25/2025	Sean Kelly	Partner	0225H0048: Review agreement (0.2), call with S. Hutkai (Big Lots) to discuss updated gain/loss (0.2), review new file (0.1)	\$1,330	0.50	\$665.00
2/25/2025	Craig Keller	Partner	0225H0049: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,265	0.70	\$885.50
2/25/2025	Craig Keller	Partner	0225H0050: Purchase price allocation analysis and approach	\$1,265	0.30	\$379.50
2/25/2025	Lesa Shoemaker	Partner	0225H0051: Purchase price allocation model analysis	\$1,265	0.30	\$379.50
2/25/2025	Lesa Shoemaker	Partner	0225H0052: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,265	0.70	\$885.50
2/25/2025	Brian Trueman	Director	0225H0053: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,006	0.70	\$704.20
2/25/2025	Will Gaziano	Senior Associate	0225H0054: Call with S. Hutkai, B. Slayman, and B. Green (Big Lots) to discuss Gordon Brothers sale and next steps on tax considerations and purchase price allocation analysis by C. Keller (PwC), B. Trueman (PwC), L. Shoemaker (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$952	0.70	\$666.40
2/25/2025	Will Gaziano	Senior Associate	0225H0055: Updates to purchase price allocation model	\$952	1.00	\$952.00
2/26/2025	Sean Kelly	Partner	0225H0056: Call with S. Hutkai (Big Lots) and review new balance sheets and income statements	\$1,330	1.10	\$1,463.00
2/26/2025	Sean Kelly	Partner	0225H0057: Call to discuss purchase price allocation with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$1,330	0.50	\$665.00
2/26/2025	Craig Keller	Partner	0225H0058: Review of purchase price allocation model	\$1,265	0.50	\$632.50
2/26/2025	Lesa Shoemaker	Partner	0225H0059: Discussion with B. Trueman (PwC) on ELA and DISA considerations around potential taxable liquidation due to solvency and the respective state implications.	\$1,265	1.00	\$1,265.00
2/26/2025	Elyse Acosta	Senior Manager	0225H0060: Call to discuss purchase price allocation with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$1,141	0.50	\$570.50
2/26/2025	Elyse Acosta	Senior Manager	0225H0061: Reviewing bankruptcy updates and next steps	\$1,141	1.20	\$1,369.20
2/26/2025	Brian Trueman	Director	0225H0062: Discussion with L. Shoemaker (PwC) on ELA and DISA considerations around potential taxable liquidation due to solvency and the respective state implications.	\$1,006	1.00	\$1,006.00
2/26/2025	Will Gaziano	Senior Associate	0225H0063: Call to discuss purchase price allocation with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$952	0.50	\$476.00
2/26/2025	Will Gaziano	Senior Associate	0225H0064: Updates to purchase price allocation model	\$952	0.50	\$476.00
2/26/2025	Will Gaziano	Senior Associate	0225H0065: Updates to purchase price allocation model	\$952	2.00	\$1,904.00
2/27/2025	Sean Kelly	Partner	0225H0066: Review purchase price allocation analysis and solvency considerations	\$1,330	1.80	\$2,394.00
2/27/2025	Craig Keller	Partner	0225H0067: Review purchase price allocation model	\$1,265	1.00	\$1,265.00
2/27/2025	Lesa Shoemaker	Partner	0225H0068: Purchase price allocation model analysis	\$1,265	1.00	\$1,265.00
2/27/2025	Elyse Acosta	Senior Manager	0225H0069: Purchase price allocation and ELA discussions and document review	\$1,141	2.80	\$3,194.80

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2/27/2025	Brian Trueman	Director	0225H0070: Meeting with S. Hutkai (Big Lots) discussing ELA and DISA issues, prospective agency nexus per the agreement in place with GB, focus on BLS state tax ramifications if results in ELA triggering event	\$1,006	2.70	\$2,716.20
2/27/2025	Will Gaziano	Senior Associate	0225H0071: Updates to purchase price allocation model	\$952	4.00	\$3,808.00
2/27/2025	Will Gaziano	Senior Associate	0225H0072: Updates to purchase price allocation model (continued)	\$952	0.50	\$476.00
2/28/2025	Sean Kelly	Partner	0225H0073: Review emails, discuss approach to finalizing calculations, stock basis estimate	\$1,330	0.80	\$1,064.00
2/28/2025	Lesa Shoemaker	Partner	0225H0074: Purchase price allocation model analysis	\$1,265	1.00	\$1,265.00
2/28/2025	Elyse Acosta	Senior Manager	0225H0075: Purchase price allocation and ELA review and analysis	\$1,141	2.60	\$2,966.60
2/28/2025	Brian Trueman	Director	0225H0076: Call with S. Hutkai (Big Lots) to discuss solvency approaches to determine ELA implications and Balance Sheet adjustments between BLI and BLS	\$1,006	1.10	\$1,106.60
2/28/2025	Will Gaziano	Senior Associate	0225H0077: Stock basis reconciliation preparation	\$952	4.00	\$3,808.00
2/28/2025	Will Gaziano	Senior Associate	0225H0078: Stock basis reconciliation preparation (continued)	\$952	1.50	\$1,428.00
3/1/2025	Lesa Shoemaker	Partner	0325H0079: Big Lots debt ELA, basis and calculation analysis	\$1,265	0.50	\$632.50
3/3/2025	Sean Kelly	Partner	0325H0080: Call with client on timing, gain estimates.	\$1,330	0.40	\$532.00
3/3/2025	Lesa Shoemaker	Partner	0325H0081: Big Lots debt ELA, basis and calculation analysis	\$1,265	0.50	\$632.50
3/3/2025	Elyse Acosta	Senior Manager	0325H0082: Purchase price allocation and ELA work	\$1,141	2.70	\$3,080.70
3/3/2025	Brian Trueman	Director	0325H0083: Analyze approach for solvency and nonconforming basis issues for state income tax purposes.	\$1,006	0.70	\$704.20
3/4/2025	Sean Kelly	Partner	0325H0084: Internal call to discuss purchase price allocation and files provided by client with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$1,330	1.00	\$1,330.00
3/4/2025	Sean Kelly	Partner	0325H0085: Call with Big Lots to discuss liquidation by S. Kelly (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,330	0.60	\$798.00
3/4/2025	Lesa Shoemaker	Partner	0325H0086: Review solvency and ELA analysis to understand federal and state tax differences	\$1,265	1.50	\$1,897.50
3/4/2025	Elyse Acosta	Senior Manager	0325H0087: Internal call to discuss purchase price allocation and files provided by client with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$1,141	1.00	\$1,141.00
3/4/2025	Elyse Acosta	Senior Manager	0325H0088: Call with Big Lots to discuss liquidation by S. Kelly (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,141	0.60	\$684.60
3/4/2025	Elyse Acosta	Senior Manager	0325H0089: Purchase price allocation and ELA work	\$1,141	3.00	\$3,423.00
3/4/2025	Brian Trueman	Director	0325H0090: Call with Big Lots to discuss liquidation by S. Kelly (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,006	0.60	\$603.60
3/4/2025	Will Gaziano	Senior Associate	0325H0091: Internal call to discuss purchase price allocation and files provided by client with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC)	\$952	1.00	\$952.00
3/4/2025	Will Gaziano	Senior Associate	0325H0092: Perform ELA analysis	\$952	0.50	\$476.00
3/5/2025	Sean Kelly	Partner	0325H0093: Call with S. Hutkai (Big Lots) to discuss tax balance sheet and solvency considerations by S Kelly (PwC), E. Acosta (PwC), L. Shoemaker (PwC), B. Trueman (PwC), C. Keller (PwC)	\$1,330	0.70	\$931.00
3/5/2025	Sean Kelly	Partner	0325H0094: Review of tax basis balance sheet and solvency assertions	\$1,330	0.60	\$798.00
3/5/2025	Craig Keller	Partner	0325H0095: Call with S. Hutkai (Big Lots) to discuss tax balance sheet and solvency considerations by S Kelly (PwC), E. Acosta (PwC), L. Shoemaker (PwC), B. Trueman (PwC), C. Keller (PwC)	\$1,265	0.70	\$885.50
3/5/2025	Hardeo Bissoondial	Partner	0325H0096: Research state bankruptcy issues	\$1,265	0.80	\$1,012.00
3/5/2025	Lesa Shoemaker	Partner	0325H0097: Call with S. Hutkai (Big Lots) to discuss tax balance sheet and solvency considerations by S Kelly (PwC), E. Acosta (PwC), L. Shoemaker (PwC), B. Trueman (PwC), C. Keller (PwC)	\$1,265	0.70	\$885.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
3/5/2025	Lesa Shoemaker	Partner	0325H0098: Call to discuss stock basis computations and nonconforming state basis implications by E. Acosta (PwC), L. Shoemaker (PwC), B. Trueman (PwC)	\$1,265	1.40	\$1,771.00
3/5/2025	Lesa Shoemaker	Partner	0325H0099: Review of tax basis balance sheet and state nonconformity considerations	\$1,265	1.70	\$2,150.50
3/5/2025	Elyse Acosta	Senior Manager	0325H0100: Call with S. Hutkai (Big Lots) to discuss tax balance sheet and solvency considerations by S Kelly (PwC), E. Acosta (PwC), L. Shoemaker (PwC), B. Trueman (PwC), C. Keller (PwC)	\$1,141	0.70	\$798.70
3/5/2025	Elyse Acosta	Senior Manager	0325H0101: Call to discuss stock basis computations and nonconforming state basis implications by E. Acosta (PwC), L. Shoemaker (PwC), B. Trueman (PwC)	\$1,141	1.40	\$1,597.40
3/5/2025	Elyse Acosta	Senior Manager	0325H0102: ELA analysis and modeling of stock basis considerations	\$1,141	3.50	\$3,993.50
3/5/2025	Brian Trueman	Director	0325H0103: Call to discuss research needed for state conformity to federal consolidated regulations for basis analysis with B. Trueman (PwC), R. Jonard (PwC)	\$1,006	0.30	\$301.80
3/5/2025	Brian Trueman	Director	0325H0104: Call with S. Hutkai (Big Lots) to discuss tax balance sheet and solvency considerations by S Kelly (PwC), E. Acosta (PwC), L. Shoemaker (PwC), B. Trueman (PwC), C. Keller (PwC)	\$1,006	0.70	\$704.20
3/5/2025	Brian Trueman	Director	0325H0105: Call to discuss stock basis computations and nonconforming state basis implications by E. Acosta (PwC), L. Shoemaker (PwC), B. Trueman (PwC)	\$1,006	1.40	\$1,408.40
3/5/2025	Brian Trueman	Director	0325H0106: Research on state tax basis conformity	\$1,006	0.50	\$503.00
3/5/2025	Will Gaziano	Senior Associate	0325H0107: Updates to Purchase price allocation model	\$952	2.50	\$2,380.00
3/5/2025	Rhys Jonard	Senior Associate	0325H0108: Call to discuss research needed for state conformity to federal consolidated regulations for basis analysis with B. Trueman (PwC), R. Jonard (PwC)	\$702	0.30	\$210.60
3/5/2025	Rhys Jonard	Senior Associate	0325H0109: Research for state conformity to federal consolidated regulations	\$702	2.60	\$1,825.20
3/6/2025	Sean Kelly	Partner	0325H0110: Call with E. Acosta (PwC) to review Purchase price allocation and net tax basis calculations.	\$1,330	1.70	\$2,261.00
3/6/2025	Elyse Acosta	Senior Manager	0325H0111: Call with S. Kelly (PwC) to review Purchase price allocation and net tax basis calculations.	\$1,141	1.70	\$1,939.70
3/6/2025	Elyse Acosta	Senior Manager	0325H0112: Purchase price allocation model updates	\$1,141	4.00	\$4,564.00
3/6/2025	Elyse Acosta	Senior Manager	0325H0113: Purchase price allocation model updates (continued)	\$1,141	2.20	\$2,510.20
3/6/2025	Will Gaziano	Senior Associate	0325H0114: Preparation of PwC fee application	\$952	0.50	\$476.00
3/6/2025	Rhys Jonard	Senior Associate	0325H0115: Researching conformity to federal treasury regulation for filing states	\$702	3.90	\$2,737.80
3/7/2025	Elyse Acosta	Senior Manager	0325H0116: Purchase price allocation updates, tax docs and emails	\$1,141	2.80	\$3,194.80
3/7/2025	Rhys Jonard	Senior Associate	0325H0117: State conformity research relating to treasury regulations	\$702	3.70	\$2,597.40
3/10/2025	Art Sewall	Partner	0325H0118: Internal call to discuss liquidation of Big Lots Stores, LLC with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC), A. Sewall (PwC)	\$1,330	0.50	\$665.00
3/10/2025	Sean Kelly	Partner	0325H0119: Internal call to discuss liquidation of Big Lots Stores, LLC with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC), A. Sewall (PwC)	\$1,330	0.50	\$665.00
3/10/2025	Lesa Shoemaker	Partner	0325H0120: Discussion with B. Trueman (PwC) on defacto liquidation impact and timing of CODI event.	\$1,265	0.40	\$506.00
3/10/2025	Elyse Acosta	Senior Manager	0325H0121: Internal call to discuss liquidation of Big Lots Stores, LLC with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC), A. Sewall (PwC)	\$1,141	0.50	\$570.50
3/10/2025	Elyse Acosta	Senior Manager	0325H0122: ELA analysis, emails	\$1,141	0.60	\$684.60
3/10/2025	Brian Trueman	Director	0325H0123: Discussion with L. Shoemaker (PwC) on defacto liquidation impact and timing of CODI event.	\$1,006	0.40	\$402.40
3/10/2025	Will Gaziano	Senior Associate	0325H0124: Internal call to discuss liquidation of Big Lots Stores, LLC with S. Kelly (PwC), E. Acosta (PwC), W. Gaziano (PwC), A. Sewall (PwC)	\$952	0.50	\$476.00

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Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
3/10/2025	Will Gaziano	Senior Associate	0325H0125: Prepare summary of facts for documentation	\$952	0.50	\$476.00
3/11/2025	Brian Trueman	Director	0325H0126: Connect with M. Burris (Big Lots) on intercompany account mapping and if such transaction are interest bearing.	\$1,006	0.30	\$301.80
3/12/2025	Elyse Acosta	Senior Manager	0325H0127: Updates to ELA analysis and recap	\$1,141	1.50	\$1,711.50
3/13/2025	George Manousos	Partner	0325H0128: Analysis of transaction costs under Chapter 11/Chapter 7 bankruptcy and research on various alternatives	\$1,265	1.00	\$1,265.00
3/13/2025	Lesa Shoemaker	Partner	0325H0129: Purchase price allocation updates for client comments	\$1,265	0.40	\$506.00
3/13/2025	Will Gaziano	Senior Associate	0325H0130: Purchase price allocation updates for client comments	\$952	1.00	\$952.00
3/14/2025	Elyse Acosta	Senior Manager	0325H0131: Purchase price allocation updates for client comments	\$1,141	1.70	\$1,939.70
3/17/2025	Lesa Shoemaker	Partner	0325H0132: Big Lots debt ELA, basis and calculation analysis	\$1,265	0.50	\$632.50
3/17/2025	Elyse Acosta	Senior Manager	0325H0133: Purchase price allocation review	\$1,141	4.00	\$4,564.00
3/17/2025	Elyse Acosta	Senior Manager	0325H0134: Purchase price allocation review (continued)	\$1,141	0.20	\$228.20
3/18/2025	Sean Kelly	Partner	0325H0135: Documenting BLSI liquidation	\$1,330	0.50	\$665.00
3/18/2025	Lesa Shoemaker	Partner	0325H0136: Big Lots review debt and solvency items	\$1,265	0.80	\$1,012.00
3/18/2025	Brian Trueman	Director	0325H0137: Review determination of solvency at time of sale to Gordon Brothers and ELA determination.	\$1,006	0.60	\$603.60
3/18/2025	Will Gaziano	Senior Associate	0325H0138: Preparing documentation on ELA analysis	\$952	4.00	\$3,808.00
3/18/2025	Will Gaziano	Senior Associate	0325H0139: Preparing documentation on ELA analysis (continued)	\$952	0.60	\$571.20
3/18/2025	Evan Hannan	Experienced Associate	0325H0140: Preparation of PwC fee application	\$743	1.10	\$817.30
3/19/2025	Sean Kelly	Partner	0325H0141: Review updated PPA/balance sheets.	\$1,330	0.30	\$399.00
3/19/2025	Lesa Shoemaker	Partner	0325H0142: Big Lots debt solvency and ELA analysis	\$1,265	0.30	\$379.50
3/19/2025	Elyse Acosta	Senior Manager	0325H0143: Review ELA memo	\$1,141	3.60	\$4,107.60
3/19/2025	Brian Trueman	Director	0325H0144: Addressing Purchase price allocation questions from client.	\$1,006	0.40	\$402.40
3/19/2025	Will Gaziano	Senior Associate	0325H0145: Drafting memo in ELA issue.	\$952	1.50	\$1,428.00
3/20/2025	Will Gaziano	Senior Associate	0325H0146: Preparation of PwC fee application	\$952	1.00	\$952.00
3/20/2025	Evan Hannan	Experienced Associate	0325H0147: Solvency and ELA memo assistance	\$743	2.40	\$1,783.20
3/21/2025	Will Gaziano	Senior Associate	0325H0148: Analyzing allocation summary	\$952	0.50	\$476.00
3/28/2025	Sean Kelly	Partner	0325H0149: Review purchase price allocation update (0.7); call with Davis Polk to discuss updates (0.3).	\$1,330	1.00	\$1,330.00
3/28/2025	Elyse Acosta	Senior Manager	0325H0150: ELA review and analysis	\$1,141	0.40	\$456.40
3/31/2025	Lesa Shoemaker	Partner	0325H0151: Review federal items for analysis of state issues ELA, DISA and solvency	\$1,265	0.60	\$759.00
3/31/2025	Elyse Acosta	Senior Manager	0325H0152: ELA review and analysis	\$1,141	0.80	\$912.80
3/31/2025	Brian Trueman	Director	0325H0153: Evaluate state considerations on solvency, ELA, basis and federal differences.	\$1,006	1.20	\$1,207.20
Subtotal - Tax Advisory Services					163.20	\$177,883.20
Subtotal - Hours and Compensation - Hourly Services					163.20	\$177,883.20

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
Bankruptcy Compliance Services						
Retention Applications						
3/14/2025	Thalia Cody	Director	0325H1000: Review statement of work for expanded tax compliance services	\$550	0.60	\$330.00
3/14/2025	Thalia Cody	Director	0325H1001: Draft fifth supplemental declaration in support of PwC US Tax retention application (.6); communications with C. Keller (PwC) regarding supplemental declaration (.2); coordinate with Debtors' counsel regarding filing of same (.2)	\$550	1.00	\$550.00
<i>Subtotal - Retention Applications</i>					1.60	\$880.00
Fee Applications						
1/23/2025	Chris Lewis	Manager	0125H1002: Prepare exhibits to PwC US Tax's third monthly fee application (December 2024)	\$400	1.80	\$720.00
1/28/2025	Chris Lewis	Manager	0125H1003: Continue to prepare exhibits to PwC US Tax's third monthly fee application (December 2024)	\$400	0.90	\$360.00
1/28/2025	Chris Lewis	Manager	0125H1004: Draft PwC US Tax's third monthly fee application (December 2024)	\$400	1.80	\$720.00
1/29/2025	Chris Lewis	Manager	0125H1005: Draft PwC first interim fee application (September-December 2024)	\$400	2.60	\$1,040.00
1/29/2025	Chris Lewis	Manager	0125H1006: Prepare exhibits to PwC first interim fee application (September-December 2024)	\$400	1.20	\$480.00
1/29/2025	Chris Lewis	Manager	0125H1007: Finalize PwC US Tax fee applications (.4) and coordinate filing with Debtors' counsel (.2)	\$400	0.60	\$240.00
2/10/2025	Chris Lewis	Manager	0225H1008: Prepare exhibits to PwC US Tax's fourth monthly fee application (January 2025)	\$400	1.00	\$400.00
3/11/2025	Chris Lewis	Manager	0325H1009: Prepare exhibits to PwC US Tax's combined fourth monthly fee application (January-February 2025)	\$400	1.00	\$400.00
<i>Subtotal - Fee Applications</i>					10.90	\$4,360.00
Subtotal - Hours and Compensation - Bankruptcy Compliance Services					12.50	\$5,240.00
Total - Hours and Compensation Sought - Hourly Services					175.70	\$183,123.20